

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF TENNESSEE
at KNOXVILLE

MAURICE WHATLEY,

Plaintiff,

v.

INTERNAL REVENUE SERVICE,

Defendant.

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Case No. 3:19-cv-12

Judge Mattice

Magistrate Judge Poplin

ORDER

On January 22, 2019, United States Magistrate Judge Debra C. Poplin filed a Report and Recommendation (Doc. 3) pursuant to 28 U.S.C. § 636 and the Rules of this Court. The Magistrate Judge granted Plaintiff's Application to Proceed *In Forma Pauperis* (Doc. 1) and directed the Clerk to file the Complaint without prepayment of costs or fees. (Doc. 3 at 5). The Magistrate Judge recommends, however, that this Court dismiss the Complaint without prejudice due to lack of jurisdiction.

Plaintiff has not filed an objection to the Report and Recommendation.¹ The Court has nonetheless reviewed the Report and Recommendation, as well as the record, and agrees with Magistrate Judge Poplin's well-reasoned conclusions. Accordingly, the Court **ACCEPTS** and **ADOPTS** Magistrate Judge Poplin's findings of fact and conclusions of law as set forth in the Report and Recommendation (Doc. 3). The Complaint (Doc. 2) is **DISMISSED** without prejudice for lack of jurisdiction.

¹ Magistrate Judge Poplin advised that the parties had 14 days in which to object to the Report and Recommendation and that failure to do so would waive any right to appeal. (Doc. 3 at 5 n.3); *see* Fed. R. Civ. P. 72(b)(2); *see also* *Thomas v. Arn*, 474 U.S. 140, 148-51 (1985) ("It does not appear that Congress intended to require district court review of a magistrate judge's factual or legal conclusions, under a de novo or any other standard, when neither party objects to those findings.").

SO ORDERED this 11th day of February, 2019.

/s/ *Harry S. Mattice, Jr.*
HARRY S. MATTICE, JR.
UNITED STATES DISTRICT JUDGE